

Exhibit 544

CERTIFIED TRANSLATION

Message

From: Esben Haugland [/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=9D720A6B079A4392AB0494960CE3224B-W25266]
Sent: 9/25/2019 9:16:26 PM
To: Cecilie Holm [cecilie.holm@sktst.dk], Allan Larsen [allan.larsen@sktst.dk]
CC: Merete Agergaard [merete.agergaard@sktst.dk], Steen Bechmann Jacobsen [steen.jacobsen@@sktst.dk], Gry Ahlefeld-Engel [gry.ahlefeld-engel@@sktst.dk]
Subject: Press Release3
Attachment: Press Release3.docx

Dear Cecilie and Allan

You may get ready to send out the attachments.

Steen and Gry: Speak up now if you have any last objections!

Best regards

Esben Haugland
Deputy Director
Chief of Staff

+45 2679 7000



The Danish Tax Agency
Østbanegade 123, 2100 Copenhagen Ø
www.sktst.dk

The Danish Tax Agency is part of the Danish Tax Administration

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Subject: Pressemeddelelse3
Attachments: Pressemeddelelse3.docx

Kære Cecilie og Allan

I må gerne gøre klar til at udsende vedhæftede.

Steen og Gry: Råb op nu, hvis I har sidste indvending!

Venlig hilsen

Esben Haugland

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Stabschef

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Skattestyrelsen

Østbanegade 123, 2100 København Ø

www.sktst.dk

Skattestyrelsen er en del af Skatteforvaltningen

I, the undersigned, Julius Holm Nørremark, certify that I am fluent in both the English and Danish languages and that the preceding text in the English language is to the best of my knowledge and belief a true and faithful translation of the attached exhibit, with the bates stamp SKAT_MAPLEPOINT_00000012, in the Danish language.

Copenhagen, 1 April 2025

Julius Holm Nørremark

Assistant Attorney, LL.M.

CERTIFIED TRANSLATION

Press release

September 25, 2019

The Danish Tax Agency rejects accusations

Several media outlets carry false information and accusations of false figures in connection with the Danish Tax Agency's settlement with 61 US pension plans. The Danish Tax Agency utterly rejects the media's interpretation of the settlement.

In the TV2 program Operation X, which will be broadcast on September 25 and 26, 2019, it appears, among other things, that people who were involved in the dividend case regarding the DKK 12.7 billion have been offered impunity and large discounts. The same story has been published by others, including Politiken. This is alleged to have happened in connection with the settlement for repayment of DKK 1.6 billion, which was entered into with the Danish Tax Agency on May 29 of this year. The Danish Tax Agency rejects that this is the case.

According to the media, during the negotiation process the parties to the settlement were thereby offered impunity if they repaid the amount that they themselves received.

It is incorrect that any terms of impunity have been offered as part of the settlement negotiations. This was already stated at a press conference at the Danish Tax Agency on September 16, 2019. Steen Bechmann Jacobsen, Deputy General Director of the Antifraud Unit of the Danish Tax Agency, stated that such an agreement on impunity is not a possibility under Danish law. Steen Bechmann Jacobsen also stated that a number of counterparties from an initially larger potential settlement circle expressed a desire early in the negotiations to include impunity as a settlement term, but that such a wish has never been an option. The Danish Tax Agency can further state that the settlement negotiations with the larger group were interrupted in the winter of 2018, due to the fact that the Danish Tax Agency was unable to accept the counterparties' proposed terms for impunity.

The media also argue that the parties to the settlement were involved in seeking to recover approximately DKK 4.1 billion, and that a discount equivalent to approximately DKK 2.5 billion was thereby granted. This information is also incorrect. The Danish Tax Agency has rejected the assertion several times. The total refund amount for the 61 pension plans, etc., is approximately DKK 2.9 billion.

"There is no new information for us presented with this TV program. We have explained on several occasions to TV2 and others, how this quite complicated settlement has been put together. But that does not seem to have succeeded. Perhaps because in our commu-

nication we need to comply with both our general duty of confidentiality and the confidentiality on which the settlement is based,” says Director of the Danish Tax Agency Merete Ager-gaard.

“ Of course, we did not provide incorrect figures. The total amount in dividend tax refunds that the 61 US pension plans covered by the settlement applied for is not approximately DKK 4.1 billion, but rather approximately DKK 2.9 billion. The settlement calls for the individual parties to the settlement to pay back the portion of this that they received, directly or indirectly. Kroner for kroner," says Steen Bechmann Jacobsen.

In addition to receiving part of the refund amount of approximately DKK 2.9 billion, some parties to the settlement also participated in recovery of refund amounts via 19 other US pension plans that are not part of the settlement. These 19 pension plans have independently recovered approximately DKK 1.2 billion. And if this figure is added to the approximately DKK 2.9 billion to which the settlement relates, you get approximately DKK 4.1 billion.

Legal action for the amount they independently received or recovered will be, or already has been brought against the 19 pension plans and other actors who received refund amounts through these pension plans.

"The assertion by TV2 and others that these 19 pension plans are part of the settlement and that the total refund sum should thus be approximately DKK 4.1 billion is incorrect. Like I said, we are in the process of bringing actions against the pension plans and other parties involved in recovering amounts through these pension plans. Five of the 19 plans have already been subpoenaed. If they were parties to the settlement, we would not have brought legal actions against them," says Steen Bechmann Jacobsen.

As the Danish Tax Agency has also previously stated, the parties to the settlement have not committed to pay back the total refund amount of approximately DKK 2.9 billion, but only the amount that the parties directly or indirectly received of the total refund amount.

The settlement is an indication of the fact that the Danish Tax Agency has agreed to stop the legal proceedings against only these parties in exchange for repayment of the DKK 1.6 billion that they received, and for fulfilment by the parties to the settlement of the other obligations on cooperation, etc., arising from the settlement, which strengthens the Danish Tax Agency's ability to bring action against the other actors in the case for the remaining amount.

In that regard, it should be noted that this is not a tax claim but a civil action for damages. Thus, the Danish Tax Agency has not given the parties to the settlement preferential treatment in comparison to, for example, Danish taxpayers with tax liabilities.

"The task of the Danish Tax Agency in this specific case is not to collect correct taxes or fees or to bring action against those responsible, but rather to try to recoup as much as possible of the DKK 12.7 billion for the Danish state. That is what the settlement represents. And the settlement does not affect the potential for the perpetrators to be held accountable in the criminal track, which the police are pursuing in several countries," says Merete Agergaard.

The Danish Tax Agency

The Danish Tax Agency was established on 1 July 2018, when SKAT was dissolved and replaced by seven new agencies. When referring to the period after 1 July 2018, it would be factually incorrect to refer to the Danish Tax Agency as SKAT. Read more about the seven new agencies at www.fra1til7.dk.

For more information: Journalists: 7237 0900; Citizens and businesses: 7222 1818

Pressemeddelelse

25. september 2019

Skattestyrelsen afviser beskyldninger

Flere medier bringer urigtige oplysninger og beskyldninger om talfusk i forbindelse med Skattestyrelsens forlig med 61 amerikanske pensionsplaner. Skattestyrelsen afviser på det skarpeste mediernes udlægning af forliget.

I TV2-programmet Operation X, som sendes 25. og 26. september 2019, fremgår det bl.a., at personer, som har været involveret i udbyttesagen om de 12,7 mia. kr., har fået tilbudt straffrihed og store rabatter. Samme historie er bragt af bl.a. Politiken. Det hævdes at være sket i forbindelse med det forlig om tilbagebetaling af 1,6 mia. kr., som er indgået med Skattestyrelsen den 29. maj i år. Skattestyrelsen afviser, at dette skulle være tilfældet.

Forligsparterne skulle ifølge medierne således været blevet tilbudt straffrihed undervejs i forhandlingsprocessen, hvis de tilbagebetaler det beløb, som de selv har modtaget.

Det er ikke korrekt, at et vilkår om straffrihed er blevet tilbudt som led i forligsforhandlingerne. Det blev allerede oplyst om på et pressemøde i Skattestyrelsen den 16. september 2019. Her fastslog fagdirektør i Skattestyrelsen, Særlig Kontrol, Steen Bechmann Jacobsen, at en sådan aftale om straffrihed ikke er en mulighed efter dansk ret. Steen Bechmann Jacobsen oplyste også, at en række modparter – af en oprindelig større mulig forligskreds – tidligt i forhandlingsforløbet ytrede ønske om at lade straffrihed indgå som et forligsvilkår, men at et sådan ønske aldrig har været en mulighed. Skattestyrelsen kan supplerende oplyse, at forligsforhandlingerne med den større gruppe herefter i vinteren 2018 bl.a. blev afbrudt på grund af, at Skattestyrelsen ikke kunne acceptere modparternes fremsatte vilkår om straffrihed.

Medierne fremfører desuden, at forligsparterne har været involveret i at tilbagesøge ca. 4,1 mia. kr., og at der dermed er givet en rabat svarende til ca. 2,5 mia. kr. Denne oplysning er også forkert. Skattestyrelsen har flere gange afvist påstanden. Det samlede refusionsbeløb for de 61 pensionsplaner mv. er ca. 2,9 mia. kr.

- Der er ikke med dette tv-program kommet oplysninger frem, som er nye for os. Vi har ad flere omgange forklaret bl.a. TV2, hvordan dette – ret komplicerede – forlig er sat sammen. Det lader dog ikke til, at det er lykket. Måske fordi vi i vores kommunikation er

nødt til at overholde både vores tavshedspligt og den fortrolighed, som forliget er bygget på, siger direktør i Skattestyrelsen Merete Agergaard.

- Vi har selvfølgelig ikke oplyst forkerte tal. Det beløb, som de 61 amerikanske pensionsplaner, der er omfattet af forliget, samlet har søgt om i udbytteskatterefusion, er ikke ca. 4,1 mia. kr., men ca. 2,9 mia. kr. Forliget går ud på, at den del, som de enkelte forligsparter – direkte eller indirekte – har modtaget heraf, skal betales tilbage. Krone for krone, siger Steen Bechmann Jacobsen.

Nogle forligsparter har – ud over at modtage en del af refusionsbeløbet på ca. 2,9 mia. kr. – også deltaget i tilbagesøgning af refusionsbeløb via 19 andre amerikanske pensionsplaner, som ikke er en del af forliget. Disse 19 pensionsplaner har selvstændigt tilbagesøgt ca. 1,2 mia. kr. Og lægger man dette tal oven i de ca. 2,9 mia. kr., som forliget vedrører, får man ca. 4,1 mia. kr.

De 19 pensionsplaner samt andre aktører, der har modtaget refusionsbeløb via disse pensionsplaner, vil blive eller er allerede sagsøgt for det beløb, de selvstændigt har modtaget eller tilbagesøgt.

- Påstanden fra bl.a. TV2 om, at disse 19 pensionsplaner er del af forliget, og at den samlede refusionssum dermed skulle være ca. 4,1 mia. kr., er forkert. Som sagt er vi i gang med at stævne pensionsplanerne og øvrige parter, der har været involveret i at tilbagesøge beløb via disse pensionsplaner. Fem af de 19 planer er allerede stævnet. Hvis de var forligsparter, havde vi jo ikke stævnet dem, siger Steen Bechmann Jacobsen.

Som Skattestyrelsen også tidligere har oplyst, har forligsparterne ikke med forliget forpligtet sig til at tilbagebetale det samlede refusionsbeløb på ca. 2,9 mia. kr., men alene det beløb, som parterne direkte eller indirekte har modtaget af den samlede refusionssum.

Forliget er udtryk for, at Skattestyrelsen har indvilliget i at standse retsforfølgningen mod kun disse forligsparter mod at få tilbagebetalt de 1,6 mia. kr., som de har modtaget, samt forligsparternes opfyldelse af de øvrige forpligtelser om samarbejde mv., der følger af forliget, og som styrker Skattestyrelsens muligheder for at retsforfølge de øvrige aktører i sagen for restbeløbet.

Det bemærkes hertil, at der ikke er tale om et skattekrav, men om et civilt søgsmål i anledning af et erstatningskrav. Skattestyrelsen har således ikke givet forligsparterne en positiv særbehandling i forhold til f.eks. danske skatteydere, som skylder i skat.

- Skattestyrelsens opgave i denne konkrete sag er ikke opkræve korrekte skatter eller afgifter eller at strafforfølge bagmænd, men at søge at få tilbageført så mange som muligt af de 12,7 mia. kr. til den danske stat. Det er det, forliget er udtryk for. Og forliget ændrer ikke på mulighederne for, at de ansvarlige gerningsmænd kan stilles til ansvar i det strafferetlige spor, som politiet i flere lande forfølger, siger Merete Agergaard.

Skattestyrelsen

Skattestyrelsen blev etableret den 1. juli 2018, da SKAT blev lukket og erstattet af syv nye styrelser. Ved omtale, der vedrører perioden efter 1. juli 2018, vil det være faktuel forkert at omtale Skattestyrelsen som SKAT. Læs mere om de syv nye styrelser på [www.\[
HYPERLINK "https://www.fra1til7.dk/" \]](https://www.fra1til7.dk/)

Yderligere oplysninger: Journalister: 7237 0900; Borgere og virksomheder: 7222 1818

I, the undersigned, Julius Holm Nørremark, certify that I am fluent in both the English and Danish languages and that the preceding text in the English language is to the best of my knowledge and belief a true and faithful translation of the attached exhibit, with the bates stamp SKAT_MAPLEPOINT_00000013, in the Danish language.

Copenhagen, 1 April 2025

A handwritten signature in black ink, reading "Julius Holm Nørremark". The script is cursive and elegant, with the first letters of each word being capitalized and prominent.

Assistant Attorney, LL.M.